

Amendment No. 1 to SB0492

Kelsey
Signature of Sponsor

AMEND Senate Bill No. 492*

House Bill No. 601

by deleting all language after the enacting clause and substituting instead the following:

SECTION 1. Tennessee Code Annotated, Section 67-5-2102, is amended by adding the following language at the end of subsection (b):

Notwithstanding this subsection (b), the lien does not attach to an easement appurtenant upon property that is a servient estate or to an easement in gross that was assessed separately from the property by either the county assessor of property or the office of state assessed properties in the office of the comptroller of the treasury.

SECTION 2. This act shall take effect on becoming a law, the public welfare requiring it, and shall apply to property taxes that become delinquent on or after the effective date of this act.